

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA, )  
Plaintiff, ) Case No. 1:20-cv-666  
v. )  
OTIS LEE STEVENS and )  
SPEEDY MAINTENANCE SERVICE, LLC, )  
Defendants. )  
\_\_\_\_\_  
)

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment federal tax liabilities owed by Otis Lee Stevens and by Speedy Maintenance Service, LLC. For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a), and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant, Otis Lee Stevens, resides in Hamilton County, Ohio, within the jurisdiction of this Court.
3. The defendant, Speedy Maintenance Service, LLC, conducts business in Hamilton County, Ohio, within the jurisdiction of this Court.

**COUNT ONE****(Claim Against Otis Lee Stevens to Reduce Income Tax Liabilities to Judgment)**

4. A delegate of the Secretary of the Treasury made assessments against Otis Lee Stevens for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of August 17, 2020, including assessed and accrued late-payment penalties under 26 U.S.C. § 6651, costs, and statutory interest, and after applying any abatements, payments, and credits as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 08/17/2020</b>
12/31/2009	04/29/2013	Tax	\$10,823.00	\$15,135.68
12/31/2018	12/02/2019	Tax	\$8,088.00	\$9,165.14
<b>Total</b>				<b>\$24,300.82</b>

5. Notice of the liabilities described in paragraph 4 was given to, and payment demanded from, Otis Lee Stevens.

6. Despite proper notice and demand, Otis Lee Stevens failed, neglected, or refused to fully pay the liabilities, and after application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$24,300.82, plus statutory additions and interest accruing from and after August 17, 2020.

**COUNT TWO****(Claim Against Otis Lee Stevens to Reduce Trust Fund Liabilities to Judgment)**

7. Otis Lee Stevens was a person required to collect, truthfully account for, or pay over the employment taxes of Speedy Maintenance Service, LLC as evidenced by his role as its managing member; his authority to sign checks and the company's Form 1065 partnership returns, Form 941 employment tax returns, Form 940 unemployment tax returns; and his authority to hire and fire employees.

8. Otis Lee Stevens willfully failed to collect, truthfully account for, or pay over the employment taxes of Speedy Maintenance Service, LLC as evidenced by his payment of other company expenses, including his personal wages, while the employment taxes accrued.

9. On November 18, 2013, a delegate of the Secretary of the Treasury made trust fund liability assessments under 26 U.S.C. § 6672 against Otis Lee Stevens for the periods and in the amounts described below. The amounts represent the unpaid portion of the income and Federal Insurance Contributions Act (“FICA”) taxes withheld from the wages of employees of Speedy Maintenance Service, LLC (the trust funds). These assessments have balances with interest and costs as of August 17, 2020, as follows:

<b>Tax Period Ending</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 08/17/2020</b>
03/31/2012	Trust Fund Recovery Penalty (IRC 6672)	\$2,467.67	\$2,596.74
06/30/2012	Trust Fund Recovery Penalty (IRC 6672)	\$14,715.38	\$19,332.53
09/30/2012	Trust Fund Recovery Penalty (IRC 6672)	\$7,033.74	\$9,240.66
12/31/2012	Trust Fund Recovery Penalty (IRC 6672)	\$8,792.25	\$11,550.95
03/31/2013	Trust Fund Recovery Penalty (IRC 6672)	\$1,642.67	\$1,721.00
<b>Total</b>			<b>\$44,441.88</b>

10. Notice of the liabilities described in paragraph 9 was given to, and payment demanded from, Otis Lee Stevens.

11. Despite proper notice and demand, Otis Lee Stevens has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$44,441.88, plus statutory interest accruing from and after August 17, 2020.

**COUNT THREE**  
**(Claim Against Speedy Maintenance Service, LLC to Reduce Employment Tax**  
**Liabilities to Judgment)**

12. A delegate of the Secretary of the Treasury made assessments against Speedy Maintenance Service, LLC for withheld income and Federal Insurance Contributions Act (“FICA”) taxes, as well as the employer’s portion of the FICA taxes (collectively, employment taxes) for the periods, on the dates, and in the amounts described below. These assessments have balances due as of August 17, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 and failure to deposit penalties under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 08/17/2020</b>
12/31/2008	12/28/2009	Tax	\$1,825.55	\$9,032.65
	03/28/2011	Tax	\$3,026.45	
09/30/2010	01/03/2011	Tax	\$7,335.96	\$3,604.14
06/30/2011	08/26/2013	Tax	\$4,713.74	\$3,599.99
09/30/2011	05/13/2013	Tax	\$12,811.95	\$12,714.47
03/31/2012	04/08/2013	Tax	\$3,792.07	\$4,855.32
06/30/2012	09/10/2012	Tax	\$20,995.99	\$33,989.23
09/30/2012	04/22/2013	Tax	\$10,779.82	\$18,404.74
12/31/2012	05/27/2013	Tax	\$12,669.08	\$22,422.61
03/31/2013	08/05/2013	Tax	\$13,240.47	\$2,832.39
06/30/2014	11/24/2014	Tax	\$18,338.47	\$3,239.25
<b>Total</b>				<b>\$114,694.79</b>

13. Notice of the liabilities described in paragraph 12 was given to, and payment demanded from, Speedy Maintenance Service, LLC.

14. Despite proper notice and demand, Speedy Maintenance Service, LLC failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements,

payments, and credits, it remains liable to the United States in the amount of \$114,694.79, plus statutory additions and interest accruing from and after August 17, 2020.

15. Speedy Maintenance Service, LLC submitted an offer in compromise pursuant to 26 U.S.C. § 7122 for the employment tax period ending December 31, 2008. The offer in compromise was pending from August 22, 2016 through February 10, 2017, or a total of 174 days.

16. Speedy Maintenance Service, LLC submitted a request for an installment agreement pursuant to 26 U.S.C. § 6159 for the employment tax period ending December 31, 2008. The installment agreement was pending from April 17, 2013 through June 28, 2013, or a total of 73 days.

17. Although a proceeding in court must generally be commenced within ten years after the assessment of a tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statute of limitations was tolled pursuant to 26 U.S.C. § 6331(k) for the employment tax period ending December 31, 2008.

**COUNT FOUR**  
**(Claim Against Speedy Maintenance Service, LLC to Reduce Unemployment Tax Liabilities to Judgment)**

18. A delegate of the Secretary of the Treasury made assessments against Speedy Maintenance Service, LLC, for Federal Unemployment Tax Act (“FUTA”) taxes (unemployment taxes) for the periods, on the dates, and in the amounts described below. These assessments have balances due as of August 17, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651, and failure to deposit penalties under 26 U.S.C. § 6654, costs, and statutory interest, and after any abatements, payments, and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 08/17/2020</b>
12/31/2010	06/06/2011	Tax	\$635.51	\$3,876.98
	06/17/2013	Tax	\$2,236.58	
12/31/2011	02/27/2012	Tax	\$658.55	\$1,925.88
	04/28/2014	Tax	\$2,458.26	
12/31/2013	06/30/2014	Tax	\$775.95	\$4,711.38
	07/11/2016	Tax	\$2,193.39	
12/31/2014	07/06/2015	Tax	\$2,425.95	\$12,792.68
<b>Total</b>				<b>\$23,306.92</b>

19. Notice of the liabilities described in paragraph 18 was given to, payment demanded from, Speedy Maintenance Service, LLC.

20. Despite proper notice and demand, Speedy Maintenance Service, LLC failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, it remains liable to the United States in the amount of \$23,306.92, plus statutory additions and interest accruing from and after August 17, 2020.

**COUNT FIVE**  
**(Count to Reduce to Judgment Penalties to Judgment)**

21. A delegate of the Secretary of the Treasury made assessments of penalties against Speedy Maintenance Service, LLC under 26 U.S.C. § 6721 for failure to file W-2s, and under 26 U.S.C. § 6651 for failure to timely file Form 1065, U.S. Return of Partnership Income for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of August 17, 2020, including statutory interest, and after applying any abatements, payments, and credits as follows:

<b>Tax Type</b>	<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 08/17/2020</b>
Form 1065	12/31/2009	3/4/2013	Late Filing Penalty	\$2,136.00	\$2,559.98
IRC 6721	12/31/2010	11/11/2013	Failure to File W-2 (IRC 6721)	\$554.03	\$727.88
<b>Total</b>					<b>\$3,287.86</b>

22. Notice of the liabilities described in paragraph 21 was given to, and payment demanded from Speedy Maintenance Service, LLC.

23. Despite proper notice and demand, Speedy Maintenance Service, LLC has failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments and credits, it remains liable to the United States in the amount of \$3,287.86, plus statutory interest accruing from and after August 17, 2020.

WHEREFORE, the plaintiff United States of America requests the following relief.

A. Judgment against the defendant Otis Lee Stevens for income tax liabilities for the periods ending 2009 and 2018, in the amount of \$24,300.82, plus statutory additions and interest accruing from and after August 17, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. Judgment against the defendant Otis Lee Stevens for trust fund liabilities under 26 U.S.C. § 6672 in regard to Speedy Maintenance Service, LLC, for the periods ending 03/31/2012; 06/30/2012; 9/30/2012; 12/31/2012; and 3/31/2013, in the amount of \$44,441.88, plus statutory additions and interest accruing from and after August 17, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

C. Judgment against Speedy Maintenance Service, LLC for employment tax liabilities for the periods ending 12/31/2008; 9/30/2010; 6/30/2011; 9/30/2011; 3/31/2012;

6/30/2012; 9/30/2012; 12/31/2012; 3/31/2013; and 6/30/2014, in the amount of \$114,694.79, plus statutory additions and interest accruing from and after August 17, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

D. Judgment against Speedy Maintenance Service, LLC for unemployment tax liabilities for the periods ending 12/31/2010; 12/31/2011; 12/31/2013; and 12/31/2014, in the amount of \$23,206.92, plus statutory additions and interest accruing from and after August 17, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

E. Judgment against Speedy Maintenance Service, LLC for late filing penalties associated with Form 1065, U.S. Return of Partnership Income for the period ending 12/31/2009, and penalties assessed pursuant to 26 U.S.C. § 6721 for the period ending 12/31/2010, in the amount of \$3,287.86, plus statutory additions and interest accruing from and after August 17, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

F. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ Mary A. Stallings  
MARY A. STALLINGS  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044  
202-616-2604 (v)  
202-514-5238 (f)  
[Mary.A.Stallings@usdoj.gov](mailto:Mary.A.Stallings@usdoj.gov)

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

**(b) County of Residence of First Listed Plaintiff** \_\_\_\_\_  
*(EXCEPT IN U.S. PLAINTIFF CASES)*

**(c) Attorneys (Firm Name, Address, and Telephone Number)**  
 U.S. Department of Justice, Tax Division, P.O. Box 55  
 Washington, D.C. 20044; 202-616-2604

**DEFENDANTS**

Otis Lee Stevens, Speedy Maintenance Service, LLC

**County of Residence of First Listed Defendant** \_\_\_\_\_ **Hamilton**  
*(IN U.S. PLAINTIFF CASES ONLY)*

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
 THE TRACT OF LAND INVOLVED.

Attorneys *(If Known)***II. BASIS OF JURISDICTION** *(Place an "X" in One Box Only)*

<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i>
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i>

**III. CITIZENSHIP OF PRINCIPAL PARTIES** *(Place an "X" in One Box for Plaintiff and One Box for Defendant)*  
*(For Diversity Cases Only)*

	PTF	DEF		PTF	DEF
Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

**IV. NATURE OF SUIT** *(Place an "X" in One Box Only)*Click here for: [Nature of Suit Code Descriptions](#).

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance	<b>PERSONAL INJURY</b>	<b>PERSONAL INJURY</b>	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 375 False Claims Act
<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 365 Personal Injury - Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))
<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability		<input type="checkbox"/> 400 State Reapportionment
<input type="checkbox"/> 140 Negotiable Instrument	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 330 Federal Employers' Liability		<input type="checkbox"/> 410 Antitrust
<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 345 Marine Product Liability		<input type="checkbox"/> 430 Banks and Banking
<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 350 Motor Vehicle	<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability		<input type="checkbox"/> 450 Commerce
<input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 370 Other Fraud		<input type="checkbox"/> 460 Deportation
<input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 371 Truth in Lending		<input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations
<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 380 Other Personal Property Damage		<input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692)
<input type="checkbox"/> 190 Other Contract		<input type="checkbox"/> 385 Property Damage Product Liability		<input type="checkbox"/> 485 Telephone Consumer Protection Act
<input type="checkbox"/> 195 Contract Product Liability				<input type="checkbox"/> 490 Cable/Sat TV
<input type="checkbox"/> 196 Franchise				<input type="checkbox"/> 850 Securities/Commodities/ Exchange
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS	SOCIAL SECURITY	
<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 440 Other Civil Rights	<b>Habeas Corpus:</b>	<input type="checkbox"/> 861 HIA (1395ff)	<input type="checkbox"/> 890 Other Statutory Actions
<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 862 Black Lung (923)	<input type="checkbox"/> 891 Agricultural Acts
<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 863 DIWC/DIWW (405(g))	<input type="checkbox"/> 893 Environmental Matters
<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 443 Housing/ Accommodations	<input type="checkbox"/> 530 General	<input type="checkbox"/> 864 SSID Title XVI	<input type="checkbox"/> 895 Freedom of Information Act
<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 445 Amer. w/Disabilities - Employment	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 896 Arbitration
<input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 446 Amer. w/Disabilities - Other	<b>Other:</b>		<input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision
	<input type="checkbox"/> 448 Education	<input type="checkbox"/> 540 Mandamus & Other		<input type="checkbox"/> 950 Constitutionality of State Statutes
		<input type="checkbox"/> 550 Civil Rights		
		<input type="checkbox"/> 555 Prison Condition		
		<input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement		
		IMMIGRATION	FEDERAL TAX SUITS	
		<input type="checkbox"/> 462 Naturalization Application	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)	
		<input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	

**V. ORIGIN** *(Place an "X" in One Box Only)*

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District <i>(specify)</i>	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer	<input type="checkbox"/> 8 Multidistrict Litigation - Direct File
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Cite the U.S. Civil Statute under which you are filing *(Do not cite jurisdictional statutes unless diversity)*:  
 26 U.S.C. Section 7401

**VI. CAUSE OF ACTION**

Brief description of cause:  
 Suit to reduce unpaid federal tax liabilities to judgment

**VII. REQUESTED IN COMPLAINT:**

CHECK IF THIS IS A CLASS ACTION  
 UNDER RULE 23, F.R.Cv.P.

DEMAND \$  
 210,032.27

CHECK YES only if demanded in complaint:  
**JURY DEMAND:**  Yes  No

**VIII. RELATED CASE(S)**

IF ANY

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

## FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_ AMOUNT \_\_\_\_\_ APPLYING IFP \_\_\_\_\_ JUDGE \_\_\_\_\_ MAG. JUDGE \_\_\_\_\_

SIGNATURE OF ATTORNEY OF RECORD

/s/ Mary A. Stallings

## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

## Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
  - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
  - United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
  - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
  - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
  - Original Proceedings. (1) Cases which originate in the United States district courts.
  - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
  - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
  - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
  - Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
  - Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
  - Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.

**PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
  - Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
  - Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.